

Investigating the Effects of Work and Social Stress Factors on Job Performance of Auditors

M. Salehi Dashti¹ and R. Saedi (Ph. D.)²

Received: 2019/01/30

Revised: 2020/01/20

Accepted: 2020/02/09

Abstract

Introduction: Job stress is a stress that a particular person is under when performing a certain occupation, and which is created through interactions between work conditions and the characteristics of the worker. Stress is created when the demands of the work environment (and the pressures related to it) is more than a person can handle, which will reduce job performance and the quality of work.

Method: This is a descriptive correlational study and with respect to its purpose, it is an applied research. The statistical society consists of all working auditors in the field of audit in 2017. A questionnaire was used to collect information.

Results: Findings showed that stress, social pressure and time pressure reduce the performance of the auditors. Also, overworking variables and work-family conflicts had no significant relationship with the auditor's job performance.

Conclusion: Increasing work stress and social and time budget pressure can lead to behavioral responses and, consequently, a reduction in the quality of work and an increase in the audit firm's costs. Because these factors create stress for auditors and if not identified in time, not controlled and dealt with inappropriately, might cause disinterest in performing tasks, loss of efficiency, decision-making problems, disturbance in organizational communications and, as a result, reduce the auditor's job performance.

Keywords: Auditor's Time Pressure, Mental Pressure, Overwork, Social Pressure, Work-Family Conflict.

¹ M. A. in Auditing, Dolatabad Branch, Islamic Azad University, Isfahan, Iran (Email: salehi.d@iauda.ac.ir)

² Assistant Professor, Department of Accounting, Dolatabad Branch, Islamic Azad University, Isfahan, Iran (Corresponding author; Email: saedi@iauda.ac.ir)